

BINDER HAMLYN

72859

4 January, 1999

The Company Secretary
W. Williams & Son (Bread St) Limited
Regent House
1 Thane Villas
London N7 7PH

20 Old Bailey
London EC4M 7BH
0171 489 9000 Telephone
0171 489 6060 Facsimile
DX: 166

72859

Dear Sir

We hereby submit this letter of resignation as auditors of W. Williams & Son (Bread St) Limited with immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

